

Clarkston  
CITY

2008  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Clarkston City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 28, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

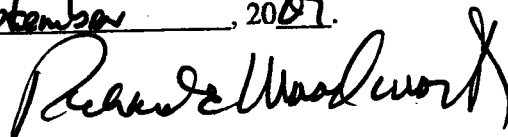
was held on June 28, 2007 for all budgetary funds.

Signed:

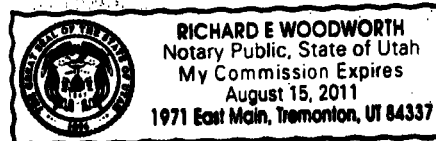
  
(Budget Officer)

Subscribed and sworn to this 7 day

of September, 2007.



(Notary Public)



### Governmental Unit

6-30-08

Fiscal Year

6-30-06

6-30-07

6-30-08

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	28794	28735	28650
3120	Prior Years' Taxes - Delinquent			
3130	General Sales & Use Taxes	54172	29802	58500
3140	Franchise Taxes	1799	939	2600
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes			
3190	Penalties & Interest on Delinquent Taxes			
	<b>RAP2</b>	2302	7677	1200
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	732	1013	1170
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment			
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	1265	1103	1200
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			150,000
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	34996	17760	35000
3358	Liquor Fund Allotment	469	336	325
3370	Grants from Local Units: _____			

# Clarkston

Governmental Unit

6-30-08

Fiscal Year

## GENERAL FUND REVENUES

6-30-06

6-30-07

6-30-08

Account Number	Source of Revenue	Prior Year Actual Revenue <u>2006</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)	37786	18912	12000
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation	32207	34694	34500
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	38101	38577	39900
3480	Cemeteries	12380	8075	5400
3490	Miscellaneous Services:	3977	7035	7500
	911	5081	5260	5260
	Fire	9943	12577	7410
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines			
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	1086	7572	4500
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

Clarkston

Governmental Unit

6-30-08

Fiscal Year

6-30-06

6-30-07

6-30-08

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue <u>2016176 2006</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			
	<b>TOTAL REVENUES</b>	<b>270,690</b>	<b>220,067</b>	<b>389,915</b>

# Clarkston

Governmental Unit

6-30-08

Fiscal Year

## GENERAL FUND EXPENDITURES

6-30-06

6-30-07

6-30-08

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial	34728	24499	17700
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	2778	7449	6655
4141	Auditor			
4142	Clerk	9652		
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	46725	66988	51386
4160	General Governmental Buildings	5557	4288	7000
4170	Elections			100
4180	Planning & Zoning	579	37	500
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	4000	6225	5000
4220	Fire Department	13309	11423	165750
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	3097	2937	2000
4254	Flood Control			
4255	Emergency Services (Civil Defense) 911	5186	4778	5250

Clarkston

Governmental Unit

6-30-08

Fiscal Year

6-30-06

6-30-07

6-30-08

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways			
4415	Class "C" Road Program	41660	44406	35100
4420	Sanitation	32067	35691	34500
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture	49059	35930	48125
4580	Libraries			
4590	Cemeteries	18035	23540	10855
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to:			
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Clarkston

Governmental Unit

6-30-08

Fiscal Year

6-30-06

6-30-07

6-30-08

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	<b>TOTAL EXPENDITURES</b>	<b>266,432</b>	<b>268,191</b>	<b>389,915</b>

# Clarkston

Governmental Unit

6-30-08

Fiscal Year

Water

6-30-06

6-30-07

6-30-08

FORM 3

ENTERPRISE OR INTERNAL SERVICE FUND:

Account Number	Description	Prior Year Actual 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	76668	82110	99250
	Interest Earned			
	Other:			
	TOTAL OPERATING REVENUE	76668	82110	99250
	OPERATING EXPENSES:			
	Personnel Services	9352	9355	14710
	Contractual Services	8064	1530	5000
	Material and Supplies	22239	38388	33335
	Depreciation	24000	24000	24000
	Other			
	TOTAL OPERATING EXPENSE	63655	73273	77045
	OPERATING INCOME (LOSS)	13013	8837	22205
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	1250	4625	2000
	Interest Expense			12469
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Impact Fees	1500	4000	3000
	Operating transfers to:			
	NET INCOME (LOSS)	15763	17462	14736

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			



Governmental Unit

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			



Governmental Unit

Fiscal Year

FORM 4

CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	<b>TOTAL REVENUE</b>			
	<b>Beginning Fund Balance</b>			
	<b>TOTAL AVAILABLE FOR APPROPR.</b>			
	<b>EXPENDITURES:</b>			
	<b>TOTAL EXPENDITURES</b>			
	<b>Ending Fund Balance</b>			

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			